

Syllabus

B.Com:- 3rd

Semester – 6th

SUB:- Management Accounting

Time:- 3 Hours

Mark:-80

Unit 1

- 1.1) Management Accounting:- Meaning; Features; Advantages; Limitations; Scope and Functions of Management Accounting.
- 1.2) Comparison:- Between Management Accounting and Financial Accounting, Between Management Accounting and Cost Accounting.

Unit 2

- 2.1) Break-Even-Analysis: - Concept, Uses and Limitation of Break-Even-Analysis, Margin of Safety, Contribution, Use of P/V ratio for decision making, Cost-Profit-Volume Relationship, Fixed Cost Variation.
- 2.2) Problems on Break Even Analysis.

Unit 3

- 3.1) Ratio Analysis: - Meaning of Ratio Analysis, Advantages and Limitations of Ratio Analysis
- 3.2) Problems on Profit and Loss Account Ratio:- GPR, NPR
- 3.3) Simple Problems on Balance-Sheet Ratio:- Current Ratio; Quick Ratio and Proprietary Ratio

Unit 4

- 4.1) Budget:- Meaning and Definition of Budget; Characteristics of Budget; Types of Budget.
- 4.2) Problems on Cash Budget.

Unit 5

- 5.1) Budgetary Control:- Meaning and Definition of Budgetary Control, Objectives of Budgetary Control; Limitation of Budgetary Control.
- 5.2) Problems of Flexible Budget.

